



DEFENSE FINANCE AND ACCOUNTING SERVICE
INDIANAPOLIS CENTER
INDIANAPOLIS, IN 46249



DFAS/AIC/IO

June 3, 2003

MEMORANDUM FOR DIRECTORS, DFAS-INDIANAPOLIS SITES, FINANCE
AND ACCOUNTING OFFICERS

SUBJECT: Fiscal Year End (FY 03) Accounting and Reporting
Instructions for Funds Executed by the Army

The attached instructions, covering fiscal year-end processing for funds being executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits, are provided for your use.

Point of contact is Accounting Procedures, 317-510-3380.

/Signed/
F. A. Klumph
Director Field Accounting
Army Accounting

Attachment

1. Year End Instructions

**FISCAL YEAR END (FY 03) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY THE ARMY
TABLE OF CONTENTS**

Paragraph	Page
1. PURPOSE	1
2. NOTEWORTHY ITEMS	1
3. ELECTRA PROCESSING	1
4. CERTIFICATION AND ASSURANCE STATEMENTS	2
5. SPECIAL EMPHASIS	3
A. Accurate and Timely Reporting	3
B. Footnotes	4
C. Reimbursable Order Write Down	5
D. Expenditure Timing Issues	5
E. Negative Unliquidated Obligations	5
F. Unearned Revenue VS Unfilled Orders	5
G. Proper Reporting of Suspended Reimbursement Transactions	6
H. Advance Accruals Equal to Unliquidated Balance	6
I. Object Class 41 (Total Grants, Subsidies, Contributions, & 43 (Interest and Dividends)	6
★ J. Invalid use of Elements of Resource (EORs)	6
K. Do-It-Yourself (DITY) Moves	6
L. Recoveries VS Credit Obligations	6
M. Use of Contingency Funds	7
N. Audit Trails	7
★ O. Problem Disbursements	7
★ 6. PROGRAM BUDGET ACCOUNTING SYSTEM (PBAS) - ORDER CONTROL	10
7. EXPENDITURE REPORTING	11
8. STATUS REPORTING	11
A. Status of Approved Resources and Status of Reimbursements	11
B. Civilian Manpower Obligation Data	11
★ C. Management Decision Package and Special Operations Decision Package Reporting	12
D. Morale, Welfare, and Recreation Reporting	12
E. Other Required Reports	13
★ 9. GENERAL LEDGER TRIAL BALANCE REPORTING	13
★ 10. ARMY WORKING CAPITAL FUND REPORTING	14
11. CANCELING APPROPRIATIONS	16
★ 12. TRANSACTIONS AFFECTING CANCELING APPROPRIATIONS	17
13. FOREIGN MILITARY SALES AND SECURITY ASSISTANCE	19

Attachments

★ Attachment 1	Points of Contact
★ Attachment 2	Schedule of Report Due Dates
Attachment 3	Accounting Activity Assurance Statement
Attachment 4	Allotment Holder Certification Statement
Attachment 5	Accounting Activity General Ledger Assurance Statement
★ Attachment 6	CMOD Reporting Appropriations
★ Attachment 7	MDEP Reporting Appropriations
Attachment 8	Appropriation Cancellation Dates
★	Denotes substantive change from last year.

**FISCAL YEAR (FY 03) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY THE ARMY**

1. **Purpose.** This memorandum provides fiscal year-end accounting instructions for funds executed by the Army, i.e., Department 21 funds and Department 97 funds with Army limits.

2. **Noteworthy Items.**

A. Substantive changes to this instruction are denoted with a ★.

B. Upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. See paragraph 12.A.1. for further information.

C. During the final two weeks of the fiscal year (FY), accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period.

D. Each accounting activity is to provide a point of contact (POC) (name, E-mail address, phone and fax numbers) for canceled year transactions via E-mail to ap@dfas.mil by August 22, 2003. We will provide a consolidated list to all POCs so that questions and advance notices can be communicated and coordinated more effectively.

E. Each accounting activity processing expenditure reports is to provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC to the appropriate 302 report representative in Attachment 1 NLT June 27, 2003.

3. **Electra Processing.**

A. Accounting activities have until the 6th workday of October (October 8th) to complete Electra correction processing for budget execution (CSCFA-218/CSCFA-112) reports. Departmental personnel will identify and process any final corrections by the 7th workday (October 9th) so that accounting activities can update their accounting system and run corrected reports for certification. System proponents will provide their users with the technical instructions to accomplish the update. Updating the field accounting system prior to assurance and certification of the fiscal year-end reports

ensures agreement between the installation-level and the departmental-level systems.

B. Correct the Electra edit table errors first, then resolve and process corrections for the out-of-balance and abnormal conditions in the Table of Abnormal Balances (TABs). Some, but not all, of the abnormal conditions reported in the TABs are as follows:

- (1) Negative Undelivered Orders.
- (2) Negative receivables.
- (3) Negative unliquidated obligations (NULOs)/Overdisbursements.
- (4) Negative payables.
- (5) Overobligations.
- (6) Status/Command Expenditure Report (CER) differences.
- (7) Funds exceeding annual program

C. Upon completion of the Electra process, to include any transactions made by DFAS-IN Departmental Accounting personnel, submit the final year end reports containing all corrections to the allotment/allowance holder for certification as explained in paragraph 4 below. Coordinate the certification date with the allotment/allowance holder.

D. Fax or E-mail any corrections that change bottom line totals (appropriation/fiscal year) to the general ledger and budget execution POC in Attachment 1. Bottom line changes must be included in the general ledger pre-closing to ensure a correct year-end rollover.

E. Upon completion of the procedures in paragraphs 3A through 3D above, the Accounting Activity Director (or the Senior Accountant) will E-mail a statement of completion to the appropriate budget execution team POC listed in Attachment 1. Provide this statement by the 10th workday of October (October 15th) and include that you (1) made the final Electra corrections, (2) provided the assurance statements, (3) submitted any general ledger adjustments, and (4) are sure the allotment/allowance holder has certified the reports.

4. Certification and Assurance Statements.

A. The accounting activity is responsible to submit the final year end reports and a copy of the assurance statement at Attachment 3 to the allotment/allowance holder. The accounting activity is responsible for retaining the permanent assurance statement for audit purposes.

B. The allotment/allowance holder is the commander or a designated representative (including the civilian equivalent) of an activity or installation who receives an allotment/allowance of funds. The commander can delegate in writing to a position or named individual and an alternate, if desired (Deputy Commander or civilian equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The commander or the designated representative will certify the reports as the allotment/allowance holder using the statement at Attachment 4. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement as well as any delegation of authority, IAW records retention requirements.

C. The Accounting Activity Director (or the Senior Accountant) is responsible for ensuring the electronic submission of the report to DFAS-IN is in total agreement with the final year end report certified by the allotment/allowance holder.

D. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy of the special open allotment accounts using the assurance statement at Attachment 3 and retain the statement for audit purposes.

E. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 5. The accounting activity is responsible for retaining this statement for audit purposes.

5. Special Emphasis.

A. Accurate and Timely Reporting.

(1) Accurate and timely reporting is critical, especially at fiscal year-end. As part of the continuous effort to improve our reports and gain an unqualified opinion on audited financial statements, the DoD Comptroller has directed DFAS to improve both the timeliness and quality of reports. Make a special effort to correct errors and provide valid report data on or before established due dates. Late and/or inaccurate reporting reflects poorly on the entire financial community and creates additional work load at a time when there is little flexibility.

(2) Ensure that electronic submissions to DFAS-IN are in total agreement with the certified reports. Errors or incomplete submissions may result in re-certification; therefore, please ensure your reporting is accurate and complete. An automated process is used for confirmation of file receipt. The owner of the USER ID transmitting the file will receive an E-mail confirming receipt and providing the

results of a preliminary analysis of the data including any possible errors on Headers/Trailers and RIC/CIC combinations. Acceptable RIC/CIC combinations are provided in DFAS-IN Regulation 37-1, Chapter 30. The results are published on the DFAS Corporate Operations (DCO) website at <https://dfas4dod.dfas.mil/centers/dfasin/corpopsssd/timeliness/collect.htm>. System Support Division personnel will be available to verify receipt of file transfer submissions upon request from 6:00 a.m. to 6:00 p.m. EST, October 1st through 8th. Activities may verify receipt of their submissions by calling 317-510-4786/4785/2545 or DSN 699-4786/4785/2545. The caller must know the name of the file submitted and the number of lines in the file for verification of receipt.

B. Footnotes.

(1) Correct or fully explain all material errors on the CSCFA-218/CSCFA-112 reports in a footnote at fiscal year-end. Material errors are abnormal conditions that appear on the departmental-level reports and may include NULOs, negative balances in accounts payable and receivable, and any overobligations or overdisbursements that exceed funding authority. The TABs and edit errors in the Electra program are tools to identify these abnormal conditions.

(2) Footnotes should explain in detail: (i) which activity is causing the condition, (ii) the appropriation, limit/subhead, budget activity, Army management structure (AMS) or account, and month in which the abnormality occurred, (iii) the amount, (iv) what caused the abnormal balance, (v) what action(s) is/are being taken to resolve the abnormality, and (vi) the time frame of when the condition will be corrected. An example of an acceptable footnote follows:

"Activity reported a negative account payable in the amount of \$\$\$ for 97 3/3 0100.56SA account during the month of September 2003. The error was caused by the duplicated entry of a contractual disbursement that was erroneously processed in the Mechanization of Contract Administration Services (MOCAS) system. Correction of the error will be reflected on next month's report."

(3) Vague and/or generic footnotes provided for abnormal balances are not acceptable. Examples of unacceptable footnotes are:

- a. No explanation or footnote provided for TAB error.
- b. Abnormal balance caused by an accounting error.
- c. Disbursements exceed obligations.

d. Responsible activity has been notified.
Research is being conducted.

e. Abnormal balance caused by intransit,
suspended or unsupported disbursements, or disbursements
charged to the wrong appropriation at Treasury.

f. Abnormal balance is caused by undistributed
disbursements being offset against payables.

C. Reimbursable Order Write Down.

(1) When both the performing and ordering activities use multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the year, you must write down the reimbursable order to the greater of obligations or earnings. Write down orders to zero both in the Program Budget Accounting System (PBAS) Order Control and the CSCFA-112 Report for expiring year Replacement and Modernization of Army Inventory (RM) orders which have not been converted to direct funds. Transfer the corresponding RM collection to Miscellaneous Receipts, appropriation 21 R 3200.0001.

(2) Reimbursement Source Code (RSC) 9**. For non-federal orders (source code 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring. When the performer's funds are expiring, write down the orders and transfer unearned revenue to the new fiscal year so there will be no reimbursements receivable in RSC 9**. When the performer's funds are not expiring, do not write down the orders, and reimbursements receivable will remain in the prior year along with the unearned revenue and unfilled orders. When unfilled orders remain in the prior year, provide a footnote giving the unfilled amount for each three position detail AMS.

D. Expenditure Timing Issues. Activities processing expenditure transactions through automated processes, such as the Intra-Governmental Payment and Collection System (IPAC) and Defense Cash Accountability System (DCAS), must ensure transactions are entered in time to be posted by the receiving activity prior to year-end. The Director for Central Disbursing (DCD) will provide guidance on cutoff dates as well as other processes for disbursing separately.

E. Negative Undelivered Orders. Undelivered Orders (UDOs) should not have a negative balance. Research and correct negative UDOs prior to submission of monthly reports. Footnote any unresolved abnormal balances, describe the cause, corrective action being taken, and the expected date of correction.

F. Unearned Revenue vs. Unfilled Orders. Unearned revenue exceeding unfilled orders at the detail RSC level is an

abnormal condition. If this condition exists, provide an explanatory footnote on the CSCFA-112 Report. This condition cannot exist for a canceling appropriation.

G. Proper Reporting of Suspended Reimbursement Transactions. Use RSC S00 (zero zero) with AMS 9966 on the CSCFA-112 report to identify suspended reimbursement transactions. Certified reports with ending receivable balances in AMS 9966 without RSC S00 are unacceptable. You cannot use AMS 9966 for canceling year transactions, you must use a valid AMS.

H. Advance Accruals Equal to Unliquidated Balance. Ensure that all advance accruals (transaction report codes (TRCs) 16, 17, 18, 19) are equal to the outstanding unliquidated balance in the advance element of resource (EOR). In addition, if you cite an advance EOR, you must cite a valid AMS (not AMS 9966).

I. Object Class (OC) 41 and 43. Report these OCs at the four position EOR level for all fiscal years.

J. Invalid use of Elements of Resource (EORs)

(1) All FY 2000 and prior 26** series EORs (Supplies and Materials) with a fourth position of 1,2,3,4,8 or V,W,X,Y, are for use with Operation and Maintenance, Army Reserve (OMAR) and Operation and Maintenance, Army National Guard (OMANG) only.

★ (2) All 27** series EORs (Service Charge Function) are temporary pseudo EORs established for internal accounting processes. These EORs do not have a valid corresponding OMB Circular A-11 object class for reporting obligations and deobligations to OMB. Therefore, all 27** series EORs must net to zero each month within the fiscal year, basic symbol, limit, and allotment serial number. There will be an Electra TAB check to verify that they are at zero.

(3) Congress has placed a 15 percent restriction on the dollar amounts obligated and reported for miscellaneous or "Other Contract Services." Therefore, net year-end obligations (obligations minus deobligations) recorded in EOR 252G (Other Contract Services) should not exceed 15 percent of the total net obligation for all 25** series EORs within each unexpired and X year appropriation and source of funds, i.e., direct and reimbursable.

K. Do-It-Yourself (DITY) Moves. Record advances for both local and permanent change of station (PCS) DITY moves for Operation and Maintenance (OMA) appropriations using EOR 4140 and AMS 0951. Any transaction in EOR 4140 must have a corresponding AMS from the 09** series.

L. Recoveries VS Credit Obligations. Record prior year downward obligation transactions as recoveries (TRC 1D). Record the correction of an accounting error separately as a reversal of the original transaction (credit obligation, TRC 1J). Do not combine prior year recoveries with the correction of prior year accounting errors.

M. Use of Contingency Funds (Representation Funds, Limit .0012). When executing contingency funds, be extremely careful to comply with all regulatory requirements and reporting guidelines, and do not exceed ceilings. Obligate and disburse these funds only for the purposes intended and authorized in AR 37-47 (Contingency Funds of the Secretary of the Army). It is not necessary to turn in excess .0012 funds.

N. Audit Trails. Activities are to ensure that audit trails are maintained in sufficient detail to permit the tracking of transactions from their sources to their transmission to DFAS. This is necessary to demonstrate the accuracy, completeness, and timeliness of a transaction, as well as to provide documentary support for all data generated and submitted to DFAS for recording in the accounting systems and use in financial reports. Further guidance on audit trails can be found in DoDFMR, Volume 6A, paragraph 020203.

O. Problem Disbursements.

(1) During the last few weeks of the fiscal year problem disbursements tend to increase. To prevent this from happening and to ensure we meet our problem disbursement reduction goals, we need a concerted effort from everyone.

(2) Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year.

All Appropriations

a. Do - Research and record obligations for problem disbursements IAW DoDFMR Volume 3, Chapter 11, Accounting Policy Implementation Message 01-15 (Supplemental Guidance for Recording Obligations and Resolving Problem Disbursements), and Accounting Policy Implementation Message 02-23 (Revised Obligation Policy for Unmatched Disbursements and Negative Unliquidated Obligations). Continue to coordinate with the fund holder to resolve issues.

b. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

★ c. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent

large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs. However, at fiscal year end only, do not process residual balances into the accounting system using AMS 9966 while trying to resolve the transaction. This action will clear the transmittal and reduce absolute partial clearance balances, but it will increase the UMD balance for 9966 transactions. For canceling year transactions, AMS 9966 cannot be used, you must use a valid AMS.

d. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

e. Do - Provide assistance to DFAS-CO to clear rejects.

f. Do - Refer to and comply with the requirements provided in this year-end instruction.

g. Do - Refer to and comply with the Central Disbursing Year-End Instructions which will be published separately.

h. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1, Chapter 19.

i. Do - Have good documentation and supporting data for all transactions - most importantly the automatic interface transactions.

j. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year; at a minimum clear those over 60 days old to reduce status/CER differences.

k. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

★ l. DO - Clear error code 13s in the month after they occur, i.e., July errors must be cleared in August and not left until September. August errors must be cleared in September.

m. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets for Disbursing Symbol Station Number (DSSN) 5570 (Directorate for Centralized Disbursing) to the Directorate for Expenditures and Reporting (DFAS-AHE/IS) for file maintenance NLT August 29, 2003.

n. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System (DAAS).

o. Do - Submit the RCS CSCFA-302/304 reports on time.

p. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

q. Do - Use the data available in Operational Data Store (ODS) to research problems.

r. Do Not - Post any obligations against EORs 4800 (Negative Unliquidated Obligations and Unmatched Disbursements) and 4900 (Negative Unliquidated Obligations/Unmatched Disbursements for Suspended Action Transactions). Use the correct EOR to clear problem disbursements.

s. Do Not - Reject any transactions to DSSN 5570 IAW DFAS-IN Regulation 37-1, Chapter 19, paragraph 190503.

t. Do Not - Process rejects/chargebacks to any station other than DSSN 5570 without a concurrence during August, September, and October.

u. Do Not - Reject disbursements amounting to \$2,500 or less. However, travel advances and settlements, pay entitlements, and FMS disbursements will be rejected in accordance with the DoDFMR, Volume 3, paragraphs 111404 and 111405.

v. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 29, 2003.

b. Do - Notify Analysis Division, 317-510-5455 or DSN 699-5455, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance

processed by the Analysis Division against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - Advise customers to send invoices for canceling appropriations through the Columbus Liaison Office (LO), 614-693-8286. The LO will ensure these invoices are received by the appropriate invoice control area at DFAS-CO.

h. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. For vouchers paid by Columbus, the LO will obtain the hard copy vouchers, sort, identify, and fax/E-mail them to the applicable accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 2.C above).

i. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

j. Don't - Process any charges citing a canceling year appropriation in September without faxing/E-mailing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: <http://referencetool.dfas.mil>.

k. Don't - Reject any charges citing canceling appropriations in September without faxing/E-mailing a copy of the reject letter to the charging DSSN. Use the following website to locate information concerning DSSNs: <http://referencetool.dfas.mil>.

6. Program Budget Accounting System (PBAS) - Order Control.

★ A. The Detail Other Customer (DOC) module for non-FMS orders will be open for adjustments until 9:30 P.M. on September 30th. During the upcoming fiscal year, review your business practices and make the necessary changes to be ready for this cutoff date next year. Foreign Military Sales (FMS) adjustments must be processed by COB on September 30th

B. Reported program and funds must agree with the PBAS fund distribution subsystems of PBAS. Any command having below threshold reprogramming must reflect changes within its program in the PBAS fund distribution system no later than 2400 hrs EST, September 30th of the current fiscal year.

C. For unexpired Research, Development, Test, and Evaluation accounts, verify reported funds at the nine position AMS level. For unexpired Major Construction, Army accounts, verify reported amounts at the eight position AMS level.

D. For Army Procurement Appropriations, the value shown on the status reports for customer orders must agree with the value shown in order control by fiscal year, appropriation, and major RSC for all RSCs except 408 and 417 (validated by detail RSC). Validate all years. Follow the writedown procedures in paragraph 5.C.

E. Additional information on PBAS will be provided in the PBAS Year-End Message which will be available in August on the PBAS website: <https://dfas4dod.dfas.mil/systems/pbas>.

7. Expenditure Reporting.

A. Research and correct transactions currently appearing on the suspense history listing and all existing status/CER discrepancies prior to September 30th of the current fiscal year.

B. Clear all status/CER variances for canceling year appropriations by September 30th of the current fiscal year.

C. Research and correct transactions for canceling year appropriations appearing on the mapper listing prior to September 30th of the current fiscal year.

8. Status Reporting. Provide all required supplemental information such as schedules, footnotes, negative reports, etc. by E-mail or fax to the budget execution team representative for your operating agency (OA) listed in Attachment 1. If fax is used, address it to the proper POC and use the fax number in Attachment 1.

A. Status of Approved Resources (CSCFA-218) and Status of Reimbursements (CSCFA-112). Provide your budget execution team POC with the name and phone number of a person who is familiar with all aspects of the reports and can resolve any problems. Identify all data submitted with year-end reports by the appropriate OA, allotment serial number (ASN) and FSN. In addition, include with the CSCFA-112 report the Report on Receivables Due from the Public (Schedule 9) for each appropriation having receivables in RSC 9** and N00 (zero, zero). Submit source code 9** data at the detail source code level. Explain with a footnote all significant increases from the beginning year balance in any age code.

B. Civilian Manpower Obligation Data (CMOD) Report.

(1) Report Army civilian employees' end strength and man-months only for the appropriations in Attachment 6.

(2) The United States Army Cost Economic Analysis Center (USCEAC) has provided specific salary averages to use as sanity checks. If your CMOD report differs greatly, be prepared to explain the inconsistency. The salary averages are available on the USCEAC website: www.ceac.army.mil. Click on the "Rates" link and then on "Civilian Pay Averages." Scroll down to the end of the files to "Rates to Compare to Execution." Direct any questions to the CMOD POC in Attachment 1.

(3) Overtime costs divided by overtime work years equal or are less than the maximum annual rate of overtime for GS/merit pay employees. NOTE: The annual overtime rate cannot exceed 1 1/2 times the salary of a GS-10 step 1.

(4) Report EORs for reserve technicians (4th position of EOR = J, K or L) for OMAR (2080) only.

(5) For current fiscal year, do not report negative values for obligation, end strength, or work months.

C. Management Decision Package (MDEP) and Special Operations Decision Package (SODP) Reporting.

(1) Report direct and reimbursable obligations and recoveries (deobligations) on the CSCFA-218, Section 6, Schedule 1.

(2) Report the appropriations listed in Attachment 7 while in an unexpired status.

(3) The primary obligation (TRC 1J) should equal the MDEP/SODP obligation (TRC 44) by basic symbol, limit, source of funds (SOF) and AMS.

(4) For prior years, primary recovery (TRC 1D) should equal MDEP/SODP recovery (TRC 45) by basic symbol, limit, SOF, and AMS.

★ (5) Report functional cost account (FCA) codes only for direct funds unless you have received a specific exemption. If reported MDEP/SODP data have corresponding FCA codes, they should equal by appropriation and AMS. Corresponding FCA codes for certain MDEP codes are provided in DFAS-IN Manual 37-100, Army Management Structure.

D. Morale, Welfare, and Recreation (MWR) Reporting.

(1) Report on the CSCFA-218, Section 5, Schedule 2.

(2) For current year appropriations:

a. Report EOR at 4 positions.

b. Report AMS at 7 or 8 positions (IAW DFAS-IN Manual 37-100).

c. All records must contain FSN.

d. All obligations in payroll EORs will have corresponding obligations in benefit EORs.

e. Any credit amount requires an explanatory footnote.

(3) The Community and Family Support Center (CFSC) has provided a checklist to minimize MWR reporting problems. See DFAS-IN 37-1, Table 27-3, paragraph E.

E. Other Required Reports. Submit a negative report if appropriate for the following:

(1) 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability (UCL)) Report. Many activities are not reporting valid UCLs. Be certain there are no UCLs for your activity before you submit a negative report.

(2) DD COMP (SA) 1466 Report of Costs in Support of Secret Service. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281005. Field Organizations should submit their reports to the accounting activity for consolidation, and not directly to DFAS-IN.

(3) Forest Products Program Report. Prepare IAW DFAS-IN 37-1, chapter 28, paragraph 281002.

(4) Problem Disbursement Reports.

a. Condition 3 (NULOs)

b. Problem Disbursement Report 3B (Obligations Posted on Behalf of the Fund Holder).

(5) Exchange of Training and Related Support Report. Prepare IAW DoDFMR, Volume 11A, Chapter 10.

(6) Mutual Logistics (Transactions, Reimbursable Purchases and Sales) Report. Prepare IAW DFAS-IN 37-1, Chapter 28, paragraph 281003.

9. General Ledger Trial Balance Reporting.

★ A. Pre-closing Submission. The accounting date must cite 0903. Applicable general ledger accounts on the pre-closing trial balance must be in agreement with the status reports. Include any Electra status adjustments in the pre-closing general ledger, if possible, as the pre-closing submission date will be the same date as normal month-end submission. Have status adjustments finalized as much as possible before submitting the pre-closing trial balance. Submit any further adjustments by fax IAW paragraph 9.B. below. Call the General Ledger POC (see Attachment 1) when you have submitted your pre-closing general ledger file.

★ B. Year-end Process. Budgetary and proprietary trial balances must be in balance. Pre-closing trial balances are due on the 3rd workday. Fax adjustments made to status report bottom line totals after submission of the general ledger trial balances to the general ledger POC at 317-510-4977 or DSN 699-4977 within 48 hours after making the adjustment. Submission of pre-closing trial balances cannot be held pending Electra adjustments.

★ C. Post-closing submission. The accounting date must cite 0004. Revenue, expense, accruals paid, and earnings collected general ledger accounts (GLACs) must be zero. Inventory, accrued annual leave liability, and fixed asset GLACs must have moved forward to the new fiscal year. Do not report trial balances for canceled appropriations indicated in Attachment 8. Run the post-closing general ledger only after all Electra adjustments have been entered into your pre-closing general ledger. Journal vouchers for the normal post closing adjustments for property, plant, and equipment in excess of \$1 Billion do not have to be approved by the Director, Accounting Services, Army. Call the General Ledger POC (see Attachment 1) when you have submitted your post-closing general ledger file.

10. Army Working Capital Fund (AWCF) Reporting.

A. Reporting of Funds Received (TRC 1C).

(1) Supply management activities will report funds received for capital budget authority and obligation authority received on funding authorization documents (FADs).

(2) Depot maintenance and ordnance activities will report funds received on FADs for capital budget authority plus the funding based upon the acceptance of reimbursable orders.

B. Distinction between Operating Cost Authority, Capital Budgeting Authority, and Operating Obligation Authority.

(1) Operating cost authority (OCA) is in Section C of the FAD, OCAUTH. For all activity groups (other than Supply Management, Army) costs include those reported in Part I, Line 10, Accounting Report (M) 1307 (AR 1307).

(2) Capital budget authority is in Section A of the FAD by project (projects are the 3rd through the 8th digit of the AMS as identified in DFAS-IN Manual 37-100). Capital obligation authority represents a limitation subject to the provision of Section 1517 of 31 U.S.C., the Anti-Deficiency Act. Do not incur obligations beyond the amount shown in Section A of the FAD.

(3) Operating obligation authority is in Section C of the FAD, OBAUTH. Operating obligation authority is subject to the provisions of Section 1517 of 31 U.S.C. of the Antideficiency Act.

C. Financial Reporting.

(1) Pensacola will report Information Services by submitting a general ledger in lieu of the status reports and will attest to the accuracy and correctness of the hard copy general ledger trial balance reports using the assurance statement at Attachment 5.

★ (2) Accounting Report (M) 1307 (AR 1307). The General Ledger Trial Balance is the submission for the Accounting Report (M) 1307.

a. Supply Management activities will submit their current system General Ledger Trial Balance. Depot Maintenance activities using the Standard Industrial Fund System (SIFS) will submit the General Ledger Trial Balances and the supplemental CABDECK general ledger. All AWCF general ledger submissions must be submitted by 1800 EST on October 3, 2003.

b. The information reported for reimbursements earned, reimbursements collected, and accounts receivable must agree with reimbursements receivable as reported on the CSCFA-112. Disbursements, accounts payable, accrued liabilities, undelivered orders, and advances must agree with the CSCFA-218.

(3) DD-COMP (M) 1302 Report (Statement 7). This report is the Inventory Management Report, Part VII of the AR 1307 (see DoDFMR, Volume 11B). U.S. Army Materiel Command (USAMC) supply management activities are to submit the USAMC 130 report.

(4) Financial Statements 4a and 6. USAMC activities are to submit activity-level supply management business area reports.

(5) Supplemental Accounts Receivable. Each activity must also submit an Accounts Receivable report along with their CSCFA-112 submission. Footnote and explain any negative balances. Do not submit this report if you do not have reimbursable activity.

★ (6) Report on Receivables Due from the Public. Each Schedule 9 report must contain a Summary 900 Report in addition to the detail source code report. Footnotes are required for any delinquent accounts.

(7) Cost Accounting Budget Files (CAB File). AWCF depot maintenance and ordnance activities must submit this portion of the AR 1307 (see DoDFMR, Volume 11B).

D. AWCF Balance with Treasury. Adjust the AWCF balance with Treasury to zero at the beginning of the new fiscal year. The journal voucher (JV) should represent the actual cash balance brought forward from the September 30th closing. Do not include other adjustments.

(1) If the AWCF balance with Treasury contains a debit balance as of October 1, 2003, credit Fund Balance with Treasury 1010 (or associated sub-accounts) and debit Transfer-Out Without Reimbursement 5730, or Net Treasury Balance 3310, as appropriate.

(2) If the AWCF balance with Treasury contains a credit balance as of October 1, 2003, debit Fund Balance with Treasury 1010 (or associated sub-accounts) and credit Transfers-In Without Reimbursement 5720, or Net Treasury Balance 3310, as appropriate.

★ (3) Retain the original JV and submit a copy to DFAS IN, Departmental Accounting, Budget Execution Reports, Investment Branch, Attn: Your reporting POC, by fax to 317-510-2124.

11. Canceling Appropriations.

A. Retaining Canceled Account Records. At September 30 of the current fiscal year, the closing account end-of-period balances reported will represent the balances which will cancel at post-closing. Keep detailed records of the liabilities for all canceled obligations. This includes automated accounting systems. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation.

B. Disbursements made from unexpired funds to liquidate canceled year liabilities cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less. During September, the fund holder should follow-up as to the status of these funds and notify the accounting activity when funds have been requested and are expected to be disbursed before September 30th. This will enable the accounting activity to include all disbursed funds in the year-end status reports. You cannot use funds received during the current fiscal year to liquidate canceled year liabilities during the next fiscal year. Obligate and disburse the funds or return them prior to September 30th.

C. Expedite all transactions (disbursements, collections and adjustments) affecting canceling appropriations to ensure the transactions are processed prior to September 30th. Also, expedite billings which charge canceling appropriations so that disbursements can be made prior to year-end. Coordination between accounting activities, contracting offices, and other serviced activities is essential. Accounting activities should encourage close coordination between administrative contracting officers and vendors to expedite obtaining invoices.

D. Receivables are equal to earnings minus collections. Before year-end closing, review receivables to ensure they are valid and collectible. Report accounts receivable in canceling appropriations on the CSCFA-112.

E. Clear all errors and abnormal balances in the canceling appropriations. The following conditions are not acceptable during September processing for canceling

appropriations. Correct these errors before submitting reports:

- (1) NULOs at AMS level.
- (2) Unliquidated obligations or reimbursement receivable balances in AMS 9966.
- (3) Negative unobligated balances at the appropriate AMS level.
- (4) Credit reimbursement receivable balances.
- (5) Any reimbursement receivable balances in AMS 09**.
- (6) Credit undelivered orders.
- (7) Credit unfilled orders.
- (8) Credit accounts payable.
- (9) Positive or negative advances.
- (10) Status/CER differences.

F. Any abnormal balances created by clearances processed for canceling year transactions, as well as any other remaining canceling year abnormal balances, will be subject to cross-leveling at DA level between remaining OA funds.

G. Attachment 8 lists the appropriation cancelation dates.

12. Transactions Affecting Canceling Appropriations.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) **ACTIVITIES PROCESSING CANCELING APPROPRIATION TRANSACTIONS IN SEPTEMBER WILL NOTIFY THE APPLICABLE ACCOUNTING ACTIVITY BY FAX/E-MAIL OF ANY CANCELING APPROPRIATION TRANSACTIONS.** Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation, DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 12.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, DFAS-IN, Departmental Accounting, Expenditure Division will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, DCAS and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, Expenditure Division will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station, as identified in DFAS-IN Manual 37-100. They will provide copies of the JVs to the applicable DFAS Indianapolis budget execution team for forwarding to the accounting activity. The September CER will include the departmental level adjustments. Expenditure Division will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

★ C. Accounting activities may receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 12.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Expenditure Division will have already processed the transactions as stated in paragraph 12.B. Forward invalid transactions to the expenditure POC (see Attachment 1). Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

★ (3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation.

a. If the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. See DFAS-IN Reg 37-1, chapter 19, paragraph 190301.

b. If the transaction is from a DSSN other than those listed in paragraph (3)a above, post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports. See DFAS-IN Reg 37-1, chapter 19, paragraph 190301.

★ (4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation.

a. If the transaction originated from DFAS-Columbus (DSSN 6469, 6422, or 6356), leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. Once the contract has been reconciled between the official accounting records and MOCAS, initiate a request for cancelled account adjustment. See phone number for Expenditure Division POC in attachment 1. Do not post the transaction to your records without prior coordination and approval from DFAS Indianapolis.

b. If the transaction is from a DSSN other than those listed in paragraph (4)a above, request authority to process a canceled account adjustment from DFAS Indianapolis Expenditure Division. See phone number for Expenditure Division POC in attachment 1. Do not post the transaction to your records without prior coordination and approval from DFAS Indianapolis.

D. Expenditure Division will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, Expenditure Division will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 12.C.

★ E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 12.C and 12.D will apply. Remember that if the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. In both situations the accounting activity will initiate a contract reconciliation. See DFAS-IN Reg 37-1, chapter 19, paragraph 190301. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical errors or misclassified payments. Obtain approval from the Expenditure Division for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access Operational Data Store (ODS) to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS Indianapolis expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 21F3875.1110/2220 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 21R3200.0001.

13. Foreign Military Sales (FMS) and Security Assistance Appropriations.

A. Submission Instructions. All security assistance accounting and reporting functions, except expenditure/DELMAR reporting, are located at the DFAS-Denver Center (DFAS-DE). This applies to FMS, International Military Education and Training (IMET), and Foreign Military Financing, (FMF). POC is at 303-676-6571 or DSN 926-6571.

(1) Hard copy reports for Foreign Military Sales (97-11X8242), IMET (21-*1081), and Foreign Military Financing (21-*1082), are not required.

(2) All CSCFA-218 data must contain the applicable country, case, line, OA, EOR, FSN and ASN. Data records in your September file transfer submission must include all TRCs and the inside and outside government indicator codes shown on these schedules.

a. Schedule 1: Primary Data.

b. Schedule 3: Schedule of Obligations and Deobligations.

c. Schedule 4: Annual Schedule of Unobligated Funds and Unliquidated Obligations.

d. Schedule 7: Schedule of Accrual Data.

(3) Include the TRCs listed below and shown on the Schedule of Unobligated Funds and Unliquidated Obligations in your September file transfer submission:

a. ZB - Unobligated Balance, end of period.

b. ZE - Unliquidated Obligations, end of period.

(4) Prompt Pay Act Reporting. Rescinded. Do not submit.

B. PBAS Order Control. PBAS order control MODP will be open for prior year FMS obligation authority adjustments upon request, on a case-by-case basis, to correct/prevent abnormal balances. Submit your requests to DFAS-Denver (DFAS-AYBAD/DE), 303-676-6571 or DSN 926-6571, from October 1st to 3rd, between 9:00 A.M. and 3:00 P.M. EST on normal workdays.

C. Canceling Expired Accounts. Canceling accounts include AMS Code "A98" for basic symbol 8242. In addition to expiring year requirements for basic symbols 1081 and 1082, activities receiving FMS administrative allotment funds must cancel (close) the fifth expired year (A97) funds by September 30th.

D. Footnotes. Footnotes are required for all NULOs and negative unobligated funds.



**POINTS OF CONTACT
REPORTS**

REPORT	COMMERCIAL/DSN
302 Report (Receipt of Report) DSSNs 5570, 5052	317-510-4593/699-4593
DSSNs 5286, 6353, 6409, 6417, 6436, 8733, 8734, 8735, 8785	317-510-4594/699-4594
DSSNs 5498, 5499, 6321, 6333, 6335, 6350, 6356, 6362, 6387, 6411, 6460, 6469, 6551, 6583, 6944, 8579, 8599, 8763, 8764	317-510-5770/699-5770
DSSNs 5588, 8748, 8786, 8547, 8551, 8787	317-510-6350/600-6350
All other DSSNs	317-510-4593/699-4593
1061 (Interfund Billing)	317-510-4585/699-4585 317-510-4585/699-4585
304	317-5104649/699-4649 317-510-5190/699-5190
112 Parts III-VIII (Schedule 9)	317-510-6301/699-6301 317-510-2640/699-2640
File Transfer Protocol & Verification of File Receipt	317-510-4786/699-4786 317-510-4785/699-4785 317-510-2545/699-2545
CAWCF (Reports) (21X4528)	317-510-2627/699-2627
CER	Your Budget Execution POC
CMOD	317-510-2640/699-2640
AWCF (Reports) Business Area AA, AC, AF	317-510-7139/699-7139
Foreign Military Sales (DFAS-DE)	303-676-6571/926-6571



**POINTS OF CONTACT
REPORTS (Continued)**

REPORT	POC	COMMERCIAL/DSN
MDEP/SODP	Your Budget Execution POC	317-510-****/699-****
FCA (Except MWR)	Your Budget Execution POC	317-510-****/699-****
Problem Disbursements	Problem Disbursement POC	317-510-4109/699-4109
Procurement	Your Budget Execution POC	317-510-****/699-****
All Other 112/218 Reporting	Your Budget Execution POC	317-510-****/699-****



**POINTS OF CONTACT
ACCOUNTING PROCEDURES**

SUBJECT	COMMERCIAL/DSN
AWCF/AWCF/CAWCF	317-510-3288/699-3288
Fixed Assets	317-510-4069/699-4069
Reports	317-510-3380/699-3380
General Ledger (Policy)	317-510-3288/699-3288



**POINTS OF CONTACT
FISCAL CODE**

SUBJECT	COMMERCIAL/DSN
DoD Appropriations	317-510-5880/699-5880
Army RDTE, Procurement, BASOPS, ARNG O&M	317-510-3046/699-3046
Army O&M, Reserve, Mil Pay, AWCF, FSNs, DSSNs, OAs	317-510-4603/699-4603
Army MILCON, AFH, BRAC, EORs, FCAs, MDEPs, SODPs, ROCs	317-510-6153/699-6153



**POINTS OF CONTACT
ARMY BUDGET EXECUTION TEAMS**

BE Team	Operating Agencies (OA's)	DFAS Field Sites/Army Accounting Activities	Phone and Fax Numbers
Operation and Maintenance	03,07,17,20,21,25,28,2X,37,38,42,50,57,76,78,82,84,86,89,94,GF,JS,RP,SF,SJ,ST,SX	Rome, Orlando, Seaside, Europe, Lawton, Korea, Lexington, Honolulu, Norfolk, Japan, DNO	317-510-2562 699-2562 Fax 317-510-2124 699-2124
Investment	08,1B,1C,1D,1E,35,41,4A,4B,4C,5*,6*,36,BM,RP,SA,SD,SP,SR,SS,SW,S4,& all AWCF	St Louis, Omaha, Rock Island, Corps of Engineers Finance Center, all AWCF submitters	317-510-7139 699-7139 Fax 317-510-2124 699-2124
Military Pay and Special Accounts	01,1A,06,18,22,23,24,25,27,30,32,40,74,75	San Antonio, National Guard USPFOS	317-510-2620 699-2620 Fax 317-510-6188 699-6188

Attachment 1 (Continued)



**POINTS OF CONTACT
EXPENDITURE SUPPORT TEAMS**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
Treasury File (SOT/SOIF)	317-510-5140/699-5140 317-510-5445/699-5445
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	317-510-5436/699-5436 317-510-5456/699-5456
Balance Forward Loads-Other Svcs	317-510-4593/699-4593
Year End JV-Close Outs	317-510-5455/699-5455 317-510-5140/699-5140
Monitor Closed Accounting Adjustments	317-510-4593/699/4593 317-510-5140/699-5140



**POINTS OF CONTACT
GENERAL LEDGER**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
Fund Distribution, Corp of Engineers, Hawaii, Japan, Korea, Lexington, Lawton, FTP, FFS Systems Issues	317-510-2644/699-2644
St Louis, Rock Island	317-510-7124/699-7124
MOCAS, Departmental Undistributed Disbursements/Collections	317-510-2672/699-2672
San Antonio, Omaha, Orlando, Seaside	317-510-2669/699-2669
Europe, Rome, Network Operations	317-510-7143/699-7143



**POINTS OF CONTACT
CENTRAL DISBURSING**

FUNCTIONAL DUTIES	COMMERCIAL/DSN
DELMAR/DELMAR Corrections, Suspense History, or MAPPER	317-510-4817,4827,6182/ 699-4817,4827,6182
Srd-1/ODS Bridge Balancing & SOT	317-510-1256/699-1256
IPAC Daily Business/Files	317-510-6704,4819,4820,1231/ 699-6704,4819,4820,1231
TFO/TBO	317-510-6159,4821,6558/ 699-6159,4821,6558
UIDR/DCAS	317-510-6558,7626,3347/ 699-6558,7626,3347



SCHEDULE OF REPORT DUE DATES
(Indianapolis is on Eastern Standard Time (EST))

REPORT	TIME	CALENDAR DAY
CSCFA-302 RIC-RUFEDDEL CIC-AFHA	2400 EST	October 1st
CSCFA-304 RIC-RUFEDPE CIC-AFHF	2400 EST	October 1st
TREAS 1061 RIC-RUFEDPE CIC-AFHF	2400 EST	October 1st
Interfund processing for DAAS summary billing records	2400 EST	October 1st
General Ledger Trial Balance - Pre-Closing RIC-RUFEDGL CIC-AFAA	1800 EST	October 3rd
General Ledger Trial Balance - Post-Closing RIC-RUFEDGL CIC-AFAA	1800 EST	October 22nd
CSCFA-218 (Foreign Military Sales) RIC-RUFEDPE CIC-AFMS	1800 EST	October 3rd
CSCFA-218 (AWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO	1800 EST	October 3rd
CSCFA-218 (Direct Reporting) RIC-RUFEDPE CIC-AFAF	1800 EST	October 3rd
CSCFA-112 (Direct Reporting) RIC-RUFEDPE CIC-AFAF	1800 EST	October 3rd
CSCFA-112 (AWCF & CAWF DIR/REPORT) RIC-RUFEDPE CIC-AFBO	1800 EST	October 3rd
CAB File-GENERAL LEDGER (97X4930.AAP*) RIC-RUFEDPE CIC-ADOF	1800 EST	October 3rd
AWCF Financial Statements 4a *Supply Management Area Only*	1800 EST	November 13th
AWCF Financial Statements 6 *Supply Management Area Only*	1800 EST	November 20th
AWCF DD COMP (M) 1302 RIC-RUFEDPE CIC-ABOF	1800 EST	October 7th
AWCF General Ledger Trial Balances	1800 EST	October 3rd
AWCF Supplemental Accounts Receivable Report	1800 EST	October 7th
Schedule 9 Report Receivables Due from the Public	1800 EST	October 3rd
Mutual Logistics (Transactions, Reimbursable Purchases and Sales)	1800 EST	November 15th
Condition 3 NULO Report & Problem Disbursement Report 3B	1800 EST	October 6th



SCHEDULE OF REPORT DUE DATES (Continued)
(Indianapolis is on Eastern Standard Time (EST))

REPORT	TIME	CALENDAR DAY
RCS DD-COMP(A)1789 Unit Exchange Report (Chapter 2C-Exchange of Training and Related Support) (See DoDFMR, Vol 11A, Chapter 10)	1800 EST	October 21st
CSCFA-112	1800 EST	October 3rd
CSCFA-218	1800 EST	October 3rd
Section 5, Schedule 2, APF Support to MWR Activities	1800 EST	October 3rd
Section 6, Schedule 1, MDEP Data	1800 EST	October 3rd
Section 7, Schedule of Approved Program/Funds and Unliquidated Obligations	1800 EST	October 3rd
DD-COMP (SA) 1466 Report of Costs in Support of Secret Service	1800 EST	October 8th
RCS 1179-TD-AN Statement of Financial Condition (Unfunded Contract Liability)	1800 EST	October 8th
Certified Statement of the Value of Homes on Hand for the Homeowners Assistance Fund (COE ONLY)	1800 EST	October 8th
DD COMP (AR)1536 Panama Canal Treaty Report	1800 EST	October 8th
Forest Products Program Report	1800 EST	October 8th

ACCOUNTING ACTIVITY ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNS BEING REPORTED)

EXPLANATION

THIS ASSURANCE STATEMENT IS FOR ACCOUNTING ACTIVITIES. THEY PROVIDE THIS STATEMENT TO THE ALLOTMENT/ALLOWANCE HOLDER ON A SEPARATE COVER LETTER BEFORE CERTIFICATION OF THE YEAR-END REPORTS.

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

I hereby certify that the amounts shown on attached reports and schedules include all known transactions and are correct. All transactions meeting the documentary evidence requirement for Government obligations under 31 U.S.C. 1501 (a) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

(LIST OF FUNDS, OAs, ASNs, AND FSNs BEING CERTIFIED)

EXPLANATION

ALLOTMENT/ALLOWANCE HOLDERS CERTIFY THE STATUS REPORTS
USING THE ABOVE CERTIFICATION STATEMENT.

Attachment 4

ACCOUNTING ACTIVITY GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to the Status and Expenditure reports, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF FUNDS, OAs, ASNs, and FSNs BEING REPORTED)

EXPLANATION

GENERAL LEDGER TRIAL BALANCES ARE SUBMITTED FROM THE ACCOUNTING ACTIVITY TO THE DFAS INDIANAPOLIS CENTER FOR SUSTAINING FORCES. THE ACCOUNTING ACTIVITY SIGNS AND SUBMITS THE ABOVE STATEMENT IAW PARAGRAPH 4E.

★ CIVILIAN MANPOWER OBLIGATION DATA REPORTING APPROPRIATIONS

APPROPRIATION	DESCRIPTION
21-11*1082	Foreign Military Financing, Executive
21*1805	Cemetery Expenses, Army
21*2020	Operation and Maintenance, Army
21*2040	Research, Development, Test & Evaluation
21*2050	Military Construction, Army
21*2065	Operation & Maintenance, Army National Guard
21*2080	Operation & Maintenance, Army Reserve
21*0725	Operation & Maintenance, Family Housing
96*4902	Civil Works
97X4930.****	Army Working Capital Fund
97*0100.56SA	Operation & Maintenance, Defense-US Special Operations Command (USSOCOM)
97*0400.56SA	Research, Development, Test, and Evaluation, Defense-Special Operations-Allocation to US Special Operations Forces Command-Army
97*0500.5601/5600/56SA	Military Construction, Defense Agencies-Allocation to US Special Operations Forces Command-Army

★ MANAGEMENT DECISION PACKAGE (MDEP) REPORTING APPROPRIATIONS

21*0390	21*0720	21*0725
21*2390	21*2010	21*2020
21*203*	21*2040	21*2050
21*2060	21*2065	21*2070
21*2080	21*2085	21*2086
21*7020	21X2089	97*0130.****
97*0833.****	97X4090	97x4930.A***

APPROPRIATION CANCELATION DATES

FY	1 YEAR AVAILABILITY	2 YEAR AVAILABILITY	3 YEAR AVAILABILITY	5 YEAR AVAILABILITY
94				SEP 30, 03
95				SEP 30, 04
96			SEP 30, 03	SEP 30, 05
97		SEP 30, 03	SEP 30, 04	SEP 30, 06
98	SEP 30, 03	SEP 30, 04	SEP 30, 05	SEP 30, 07
99	SEP 30, 04	SEP 30, 05	SEP 30, 06	SEP 30, 08
00	SEP 30, 05	SEP 30, 06	SEP 30, 07	SEP 30, 09
01	SEP 30, 06	SEP 30, 07	SEP 30, 08	SEP 30, 10
02	SEP 30, 07	SEP 30, 08	SEP 30, 09	SEP 30, 11
03	SEP 30, 08	SEP 30, 09	SEP 30, 10	SEP 30, 12